

BILL ANALYSIS

S.B. 485
By: Ellis
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that the state would benefit from changing the date on which the school sales tax holiday for clothing and footwear begins and eliminating the effects of exceptions for certain school districts from the uniform school start date as that date applies to the holiday. S.B. 485 seeks to address this issue.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 485 amends the Tax Code to change the date on which the sales tax holiday for certain articles of clothing or footwear begins from 12:01 a.m. on the Friday before the eighth day preceding the earliest date on which any school district, other than a district operating a year-round system, may begin instruction for the school year to 12:01 a.m. on the Friday before the 15th day preceding the uniform date prescribed by statute, without regard to any authorized exception, before which a school district may not begin instruction for the school year.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.